

IN THE UNITED STATES COURT OF APPEALS  
FOR THE FIFTH CIRCUIT

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No. 95-20397

Summary Calendar

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UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

ROEL LONGORIA,

Defendant-Appellant.

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Appeal from the United States District Court  
for the Southern District of Texas  
(CR-H-94-79-1)

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January 8, 1996

Before KING, GARWOOD, and SMITH, Circuit Judges.

PER CURIAM:\*

Roel Longoria appeals his conviction and sentence for two counts of attempting to evade or defeat taxes, in violation of 26 U.S.C. § 7201. He argues that the district court erred in refusing to appoint him a financial expert and to allow him to withdraw his guilty plea, and that a pair of two-level enhancements to his base offense level under the Sentencing Guidelines were incorrect. We have reviewed the record and find that Longoria's first two claims

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\*Local Rule 47.5 provides: "The publication of opinions that merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the court has determined that this opinion should not be published.

are meritless and that he waived his sentencing claims pursuant to a provision in his plea agreement.

Longoria's motion for release pending appeal is DENIED as moot.

AFFIRMED.

MOTION DENIED.